



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 997 660 668
Organisasjonsform: Aksjeselskap
Foretaksnavn: EXXONMOBIL NORDIC AS
Forretningsadresse: Essoveien 100
3153 TOLVSRØD

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Karsten Ahler
Dato for fastsettelse av årsregnskapet: 24.04.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 19.06.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Annen driftsinntekt		71 731 000	58 506 000
Sum inntekter		71 731 000	58 506 000
Kostnader			
Lønnskostnad	5	10 258 000	9 789 000
Annen driftskostnad	5	60 260 000	47 638 000
Sum kostnader		70 518 000	57 427 000
Driftsresultat		1 213 000	1 079 000
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		636 000	488 000
Annen finansinntekt		994 000	
Sum finansinntekter		1 630 000	488 000
Annen finanskostnad		13 000	1 678 000
Sum finanskostnader		13 000	1 678 000
Netto finans		1 617 000	-1 189 000
Ordinært resultat før skattekostnad		2 830 000	-111 000
Skattekostnad på ordinært resultat	4	628 000	-19 000
Ordinært resultat etter skattekostnad		2 202 000	-91 000
Årsresultat		2 202 000	-91 000
Overføringer og disponeringer			
Overføringer annen egenkapital	2	2 202 000	-91 000
Sum overføringer og disponeringer		2 202 000	-91 000



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4	83 000	144 000
Sum immaterielle eiendeler		83 000	144 000
Sum anleggsmidler		83 000	144 000
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	3	21 213 000	17 701 000
Andre fordringer	3	189 000	1 584 000
Sum fordringer		21 402 000	19 286 000
Sum omløpsmidler		21 402 000	19 286 000
SUM EIENDELER		21 486 000	19 430 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	2	100 000	100 000
Annen innskutt egenkapital	2	1 344 000	1 344 000
Sum innskutt egenkapital		1 444 000	1 444 000
Opptjent egenkapital			
Annen egenkapital	2	14 133 000	11 931 000
Sum opptjent egenkapital		14 133 000	11 931 000
Sum egenkapital		15 576 000	13 374 000
Sum langsiktig gjeld		0	0



Balanse

Beløp i: NOK	Note	2024	2023
Kortsiktig gjeld			
Leverandørgjeld	3	69 000	34 000
Betalbar skatt	4	567 000	
Skyldige offentlige avgifter	6	168 000	136 000
Kortsiktig konserngjeld	3	3 313 000	4 053 000
Annen kortsiktig gjeld		1 793 000	1 833 000
Annen kortsiktig gjeld		5 106 000	5 886 000
Sum kortsiktig gjeld		5 909 000	6 056 000
Sum gjeld		5 909 000	6 056 000
SUM EGENKAPITAL OG GJELD		21 486 000	19 430 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 534908

Enheten

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Organisasjonsform: Aksjeselskap
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Bekreftet av representant for selskapet: Karsten Ahler
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Brønnøysundregistrene, 18.06.2025



Organisasjonsnr: 997 660 668
EXXONMOBIL NORDIC AS

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Organisasjonsnr: 997 660 668
EXXONMOBIL NORDIC AS

BALANSE

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Aksjekapital	2	100 000	100 000
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Sum egenkapital		15 576 000	13 374 000
Sum langsiktig gjeld		0	0
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Sum gjeld		5 909 000	6 056 000



SUM EGENKAPITAL OG GJELD	21 486 000	19 430 000
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Organisasjonsnr: 997 660 668
EXXONMOBIL NORDIC AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



ExxonMobil Nordic AS

Notes to the accounts for 2024

in 1.000 NOK

Note - 1 Accounting Principles

The annual accounts are set up in accordance with the Accounting Act and good accounting practice. The exemption rules in the Accounting Act for small enterprises have been applied where otherwise not specified specifically.

Main rule for assessment and classification of assets and liabilities

Assets destined for permanent ownership or use are classified as fixed assets. Other assets are classified as current assets. Receivables to be repaid within one year from the date of establishment are nevertheless classified as current assets. Liabilities that are due for payment within a year are classified as current liabilities.

Long-term debt is recognized in the balance sheet at the nominal amount received at the time of establishment. Long-term debt is not written up at fair value as a result of a change in interest rates.

Revenues

Services are recognized in income in line with earnings. The company conducts various marketing activities and promotional activities measures of lubricants and petrochemical products in the Danish and Nordic markets in accordance with agreements with other ExxonMobil companies.

Foreign currency

Receivables and liabilities in foreign currency are assessed at the exchange rate at the end of the financial year. Foreign currency transactions are posted at a rate at the time of the transaction. Foreign exchange gains and losses are classified as financial income and costs.

Taxes

The tax expense in the income statement includes both the tax payable for the period and the change in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences that exist between accounting and tax values. Deferred tax is recognized at a nominal amount. Tax-increasing and tax-reducing temporary differences that reverse or can reverse in the same period has been settled.

Note 2 - Equity

	Share capital	Other paid-in capital	Retained earnings	Total Equity
Equity 01.01.	100	1 344	11 931	13 375
Allocated from this years results	0	0	2 202	2 202
Equity 31.12.	100	1 344	14 133	15 577

The share capital consists of 100 shares of NOK 1.000/share.
All shares are owned by ExxonMobil Holding Norway AS.

Note 3 - Intercompany balance with group and associated companies



ExxonMobil Nordic AS

Notes to the accounts for 2024

in 1.000 NOK

<i>Receivables</i>	2024	2023
EM Capital NI, BV-Branch	18 952	10 517
ExxonMobil Petroleum & Chemical BV	7 331	5 318
Mobil Africa Sales Inc.	1 621	1 132
ExxonMobil Interaffiliate	8	476
ExxonMobil Asia Pacific	610	0
Total intercompany receivables	<u>28 523</u>	<u>17 443</u>
<i>Payables</i>	2024	2023
Esso Norge AS	-209	-1 998
ExxonMobil Sverige AB	-2 936	-1 796
ExxonMobil Global Services Co.	-129	0
Total intercompany payables	<u>-3 274</u>	<u>-3 794</u>



ExxonMobil Nordic AS

Notes to the accounts for 2024

in 1.000 NOK

Note 4 - Income taxes

The tax expense consists of tax payable (tax on this year's taxable income) and changes in net deferred tax.

<i>Income tax expenses</i>	2024	2023
Tax payable	567	0
Change in deferred tax	61	-19
Total income tax expense	<u>628</u>	<u>-19</u>
<i>Tax base estimation</i>	2024	2023
Ordinary result before tax	2 830	-111
Permanent differences	26	23
Temporary differences	-81	-109
General income	2 774	-197
	<u>-197</u>	<u>0</u>
Tax base	<u>2 577</u>	<u>-197</u>
Income Tax	567	0
<i>Temporary differences outlined</i>	2024	2023
Fixed assets (goodwill)	-310	-387
Accrued expenses (PWC)	-69	-73
Total	<u>-379</u>	<u>-460</u>
Loss carry forward	0	-197
Basis for deferred tax calculation	<u>-379</u>	<u>-657</u>
Deferred income tax liability (22%)	-83	-144
<i>Permanent differences outlined</i>	2024	2023
Gifts and representation (non deductible)	26	22
Interest expenses (non deductible)	0	1
Total permanent differences	<u>26</u>	<u>23</u>
	2024	2023
Change in temporary difference (goodwill)	-77	-97
Change in temporary difference (PWC expenses)	-4	-12
Total change in temporary difference	<u>-81</u>	<u>-109</u>
<i>Effective tax rate</i>	2024	
Expected income taxes, statutory tax rate 22%	623	
Permanent differences (22%)	6	
Income tax expense	<u>628</u>	
	22,2 %	



ExxonMobil Nordic AS

Notes to the accounts for 2024

in 1.000 NOK

Note 5 - Payroll expenses, number of employees and loans to employees and auditor's fee

<i>Wage costs</i>	2024	2023
Salaries	8 939	8 446
Pension costs	1 246	1 192
Other payments	74	151
Total payroll expenses	<u>10 258</u>	<u>9 789</u>

In 2024, the company had an average of five employees, none of whom are women. The company has a pension scheme that covers all employees and meet the applicable requirements.

No salary or remuneration has been paid to the board or the General Manager.

An audit fee of NOK 104,000 has been expensed.

Note 6 - Bank deposit

There are no bound bank deposits in the company.



ExxonMobil Nordic AS

Annual report 2024

Annual accounts

- Income statement

- Balance sheet

- Notes

Auditor's report



ExxonMobil Nordic AS

Income statement

in 1.000 NOK

	Note	2024	2023
Revenue			
Other operating income		71 731	58 506
Total revenue		<u>71 731</u>	<u>58 506</u>
Operating expenses			
Payroll expenses	5	10 258	9 789
Other operating expenses	5	60 260	47 637
Total operating expenses		<u>70 518</u>	<u>57 426</u>
Operating result		<u>1 213</u>	<u>1 080</u>
Financial income and expenses			
Interest income from group companies		636	488
Other financial income		994	1 626
Other financial expenses		13	52
Net financial items		<u>1 617</u>	<u>-1 190</u>
Ordinary result before tax		<u>2 830</u>	<u>-110</u>
Tax on ordinary result	4	<u>628</u>	<u>-19</u>
Net profit or loss for the year		<u>2 202</u>	<u>-91</u>
Allocated as follows			
Transferred to other equity	2	<u>2 202</u>	<u>-91</u>
Total allocations		<u>2 202</u>	<u>-91</u>



ExxonMobil Nordic AS

Balance sheet as of December 31

in 1.000 NOK

	Note	2024	2023
Fixed assets			
<i>Intangible assets</i>			
Deferred tax asset	4	<u>83</u>	<u>144</u>
Total intangible assets		<u>83</u>	<u>144</u>
Total fixed assets		<u>83</u>	<u>144</u>
Current assets			
<i>Receivables</i>			
Trade receivables from companies in the same group	3	21 213	17 701
Other receivables		<u>189</u>	<u>1 584</u>
Total accounts receivables		<u>21 402</u>	<u>19 285</u>
Total current assets		<u>21 402</u>	<u>19 285</u>
Total assets		<u>21 485</u>	<u>19 429</u>



ExxonMobil Nordic AS

Balance sheet as of December 31

in 1.000 NOK

	Note	2024	2023
Equity			
<i>Paid-in capital</i>			
Share capital	2	100	100
Other paid-in capital	2	1 344	1 344
Total paid-in capital		<u>1 444</u>	<u>1 444</u>
<i>Retained earnings</i>			
Other equity	2	14 133	11 931
Total retained earnings		<u>14 133</u>	<u>11 931</u>
Total equity		<u>15 577</u>	<u>13 375</u>
Liabilities			
<i>Current liabilities</i>			
Trade creditors		69	34
Tax payable	4	567	0
Public duties payable	6	168	136
Other current liabilities		1 791	1 831
Liabilities to companies in the same group	3	3 313	4 053
Total current liabilities		<u>5 908</u>	<u>6 054</u>
Total liabilities		<u>5 908</u>	<u>6 054</u>
Total equity and liabilities		<u>21 485</u>	<u>19 429</u>

Board of Directors ExxonMobil Nordic AS

April 24, 2025

DocuSigned by:

Jarkko Stenros

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Jarkko Antero Alarik Stenros

Chairman

Signed by:

Karsten Ahler

914877E4F0AF400...

Karsten Ahler

Board Member / Managing Director

DocuSigned by:

Robert Pole

6C3EF3323973408...

Robert Andrew Pole

Board Member



ExxonMobil Nordic AS

Notes to the accounts for 2024

in 1.000 NOK

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ExxonMobil Nordic AS

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ExxonMobil General
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Company Name: Exxon Mobil Corporation

Karsten Ahler
karsten.ahler@exxonmobil.com
ExxonMobil General
Security Level: Email, Account Authentication (None)

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Karsten Ahler
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Signature Adoption: Pre-selected Style
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Robert Pole
robert.pole@exxonmobil.com
UK Finance Manager
ExxonMobil International Ltd
Security Level: Email, Account Authentication (None)

DocuSigned by:
Robert Pole
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Signature Adoption: Pre-selected Style
Using IP Address: 136.228.235.201

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ID: 85430714-0aac-4bb2-9615-b1794690adc9
Company Name: Exxon Mobil Corporation

In Person Signer Events

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Editor Delivery Events

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Intermediary Delivery Events

Status

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Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	4/24/2025 4:21:36 AM
Certified Delivered	Security Checked	4/24/2025 5:02:04 AM
Signing Complete	Security Checked	4/24/2025 5:02:16 AM
Completed	Security Checked	4/24/2025 5:07:38 AM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		



Electronic Record and Signature Disclosure created on: 2/24/2022 12:08:30 AM

Parties agreed to: Jarkko Stenros, Karsten Ahler, Robert Pole

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To the General Meeting of ExxonMobil Nordic AS

Independent Auditor's Report

Opinion

We have audited the financial statements of ExxonMobil Nordic AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 24 April 2025

PricewaterhouseCoopers AS

Karoline Aanerud
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Aanerud, Karoline	BANKID	2025-04-24 17:41

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Skatteetaten

Vår dato
12.10.2022

Din/Deres dato

Saksbehandler
Anne Kristine Kolflaath

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Essoveien 100
3153 TOLVSRØD

Att. Vibeke Moltubak Løken

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til søknad datert 23. september 2022 om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

- Esso Norge AS, org. nr. 914 803 802
- Exxon Mobil Nordic AS, org. nr. 997 660 668
- Exxon Mobil Holding Norway AS, org. nr. 893 185 746

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden siteres:

«På vegne av

- 1) *Esso Norge AS org.nr. 914 803 802*
- 2) *Exxon Mobil Nordic AS org.nr 997 660 668*
- 3) *ExxonMobil Holding Norway AS org.nr. 983 185 746*

søkes det herved om tillatelse til å utarbeide årsregnskap og årsberetninger på engelsk.

Selskapene 1) og 2) eies av ExxonMobil Holding Norway AS. Selskap 3) eies av ExxonMobil Netherlands Holding SARL.

Selskapene inngår i konsolideringen av ExxonMobil Luxemburg et Cie Societe en Commandite par Actions.



Av styrenes medlemmer har flere styremedlemmer utenlandske statsborgerskap (pt. finsk, engelsk, dansk). Selskapenes arbeidsspråk er engelsk, og selskapenes ansatte består av mange nasjonaliteter. Det er et tett samarbeid med de andre nordiske selskapene i konsernet, samt Europa/ Afrika regionen og globalt. Selskapene følger alle ExxonMobil Corporations globale retningslinjer, og det vil være fordelaktig om organisasjonene kan dele informasjon om regnskapet med andre ExxonMobil tilknyttede selskaper uten å måtte oversette.

All regnskapsførsel foretas i henholdsvis Norge, Ungarn og ulike andre land i verden hvor vi har Business Support Centre. Koordinering av regnskap og skatt håndteres dels i Norge, og fremover i stor grad Ungarn.

Virksomhetene retter seg mot bedriftsmarkeder i Norge og ulike europeiske markeder, og hovedsakelig mot større aktører.

Selskapenes brukere vil i hovedsak være myndighetene, kunder, leverandører og ansatte. Alle varer handles i hovedsak konserninternt og selskapene har ingen eksterne lån.

På grunnlag av selskapenes internasjonale struktur, styring, arbeidsspråk- og form, så anser selskapene det som mest hensiktsmessig å utarbeide årsregnskap på engelsk.»

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal «årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk.»

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte, kunder og lokalsamfunnet.



Det er avgjørende for vurderingen av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at selskapenes arbeidsspråk er engelsk. Videre viser selskapet til at det på grunnlag av selskapenes internasjonale struktur, styring, arbeidsspråk og form vil være mest hensiktsmessig å utarbeide årsregnskap på engelsk. Skattekontoret kan heller ikke se at brukere av årsregnskapet blir negativt berørt ved at årsregnskapet foreligger på et annet språk enn norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Tone Hørgård
underdirektør
Innsats, storbedrift
Skatteetaten

Anne Kristine Kolflaath

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.